

IN RE: FRANCIS JOSEPH KANE, Debtor
Case No. 05-31145-BKC-SHF
Chapter 7 Proceeding

THIS CAUSE came before the Court upon the Trustee's Objection to Amended Claimed Exemptions and Application for Turnover("Objection to Claimed Exemptions"). By way of his Objection to Claimed Exemptions, the Trustee objects to the Debtor's claimed exemptions as to his individual retirement account maintained with SmithBarney Citigroup in the approximate amount of \$178,000.00. The Court **overruled** the Trustee's Objection to Claimed Exemptions, and determines the entirety of the funds held in the Debtor's IRA is exempt.